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## GOVERNMENT OF MANIPUR DEPARTMENT OF TAXES

## NOTIFICATION NO. 03/2022- STATE TAX (D)

Imphal, the 7<sup>th</sup> July, 2022

**No. TAX/4(53)/GST-NOTN/2016:**— In exercise of the powers conferred by the first proviso to section 44 of the Statel Goods and Services Tax Act, 2017 (3 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year.

MERCINA R. PANMEI, Commissioner of Taxes, Manipur.